



A Professional Corporation

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July 18, 2013

Craig F. Simon, Esq.
Simon, Ray & Winikka, LLP
2525 McKinnon Street, Suite 540
Dallas, TX 75201

Via e-mail to csimon@srwlawfirm.com

Re: In re Superior Air Parts, Inc., Bankruptcy Case No. 08-36705-bjh-11; U.S. Bankruptcy
Court, Northern District of Texas, Dallas Division.

Dear Mr. Simon:

I am in receipt of your letter dated July 18, 2013 written on behalf of your client Dr. Bruno Kübler ("**Dr. Kübler**"). From the perspective of my client Superior Air Parts, Inc. ("**Superior**"), your letter contains several potentially relevant misstatements and omissions that I would like to clarify before responding to your requests.

First, your letter states that you represent Dr. Kübler "in his capacity as insolvency administrator of Thielert Aircraft Engines GmbH ("**TAE**") and Centurion Aircraft Engines AG & Co. KG ("**Centurion**")", but fail to state whether your firm represents either TAE or Centurion. Your firm has requested information regarding Thielert AG ("**TAG**"), but your firm's correspondence fails to state whether it represents TAG. You also fail to identify whether Dr. Kübler has any authority to act on behalf of TAG, TAE and Centurion, and the source, if any, of such authority. As you are probably aware, Superior was not a party to the German insolvency proceedings and was not serviced with the pleadings in such proceedings. Knowing who you represent and which entities on whose behalf Dr. Kübler is authorized to act would allow Superior to evaluate your requests.

Second, as was explained to you in the July 11, 2013 telephone conference, Superior and TAE had an ongoing business relationship prior to TAG's acquisition of Superior's stock. Such business relationship included TAE manufacturing and testing of aviation gasoline powered aircraft engines ("**AVGas Engines**") and parts for Superior pursuant to Superior's Parts Manufacturing Authorities ("**PMAs**"), Type Certificates, and other licenses and permits issued to Superior. Such business relationship continued throughout Superior's bankruptcy and the ensuing years. Indeed, as was explained, only recently has that business relationship wound up with the last shipment from TAE to Superior currently in transit. So your complaint that Superior "waited almost four years" before requesting the return of Superior's intellectual property ("**Superior IP**") is misleading at best.

Third, in Kent Abercrombie's letter dated April 24, 2013, he provided a detailed description of Superior's successful bankruptcy reorganization, the participation of Dr. Kübler, Ms. Botica, TAG, TAE and Centurion in Superior's Bankruptcy Case, Superior's Plan of Reorganization, and Judge Houser's Confirmation Order. Mr. Abercrombie's letter also contained a description of Superior's IP and an attachment listing the specific numbers relating to the parts in question. Such information was sufficient to allow TAE, Centurion and TAG to respond immediately; however, no response was received until Mr.

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Winikka's June 3, 2013 letter approximately 40 days later. Mr. Winikka's letter offered no explanation for the long delay or the reason for the additional information requested. Indeed, Mr. Winikka's June 3, 2013 letter appeared to be a thinly veiled stalling tactic. Nonetheless, Mr. Abercrombie supplied additional information in his July 9, 2013 letter.

Fourth, while Mr. Winikka's June 3, 2013 letter made a somewhat cryptic reference to a possible sale, the letter failed to identify the potential purchaser, items being sold or anticipated sale date. Moreover, during both the July 11, 2013 and July 16, 2013 telephone conferences, you likewise refused to provide such information. To date, Superior has not received such information in response to our requests.

Fifth, during both the July 11, 2013 and July 16, 2013 telephone conferences I explained that all PMAs, Type Certificates, drawings, specifications, and engineering, manufacturing, inspection, and test data in the possession of TAE, Centurion or TAG relating to the AVGas Engines is owned by Superior and is the subject of the Plan of Reorganization, Confirmation Order and Superior's April 24, 2013 letter. We also made it clear that Superior was not seeking any data related to diesel powered aircraft engines ("**Diesel Engines**") or machinery. We also made it clear that TAE, Centurion and TAG already have sufficient information to return Superior's IP, so your dilatory request appeared pointless.

Sixth, during the July 11, 2013 telephone conference, I asked whether Superior should immediately seek relief from Judge Houser to enforce the Plan of Reorganization and Confirmation Order, and you said to do whatever I felt necessary to protect Superior's rights. Accordingly, to claim any surprise by the contempt motion is a bit misleading.

Seventh, during our July 16, 2013 telephone conference, I explained to you that I would be in deposition on July 17, 2013 and preparing the balance of the preceding day, so would be unable to get back to you with any additional information until today July 18, 2013.

Regarding your request for an even more detailed description of Superior's IP, please consider the following:

For all Superior AVGas Engines (including the Vantage and XP series engines), and the parts listed in the attachment, and any other Superior parts not listed but in the possession of TAE, Centurion or TAG, Superior seeks all PMAs, Type Certificates, drawings, specifications, and engineering, manufacturing, inspection, and test data (whether in hard copy or electronic file format), including but not limited to:

1. design data/criteria, reports, forms, spreadsheets, notes, CAD and 3D Models;
2. manufacturing and process control data/criteria, reports, spreadsheets, forms, notes, and records;
3. inspection data/criteria, forms, spreadsheets, reports, notes, and records including First Article layouts;
4. testing and performance data/criteria, forms, spreadsheets, reports, notes, and records; and
5. all photographs, drawings and sketches.

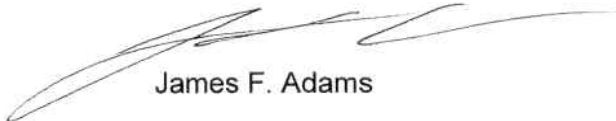
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Regarding your request for a contract between Superior and TAE that discusses Superior's IP rights, attached is a Supplier Agreement dated December 15, 2001, together with an October 2005 amendment. Please note that Section 3.01 of the Supplier Agreement anticipates that Superior's IP will be delivered to TAE for use in production of items for Superior. Section 3.02 provides that (1) Superior shall retain title to all Superior IP supplied to TAE, (2) TAE will maintain the confidentiality of Superior's IP, and (3) TAE will return Superior's IP to Superior. Section 3.03 provides that Superior's IP shall only be used by TAE to perform its obligations to Superior. Section 3.04 provides that TAE shall be responsible for any loss or destruction of Superior's IP.

Also attached is purchase order number 108508 from Superior to Centurion, which I understand is representative of the numerous purchase orders ("POs") issued by Superior first to TAE and later Centurion. Please note in paragraphs 17 and 18 of the "Conditions" section on the second page, the POs are generally conditioned on the vendor (i.e., TAE or Centurion) maintaining the confidentiality of and not copying Superior's IP supplied to aid in the manufacture of any parts. The second sentence of paragraph 18 specifically provides that title to Superior's IP shall remain with Superior, and such IP "shall be returned **forthwith** at [Superior's] request."

As I explained during our July 16, 2013 telephone conference, while Superior is generally receptive to your request to postpone scheduling a hearing on the pending contempt motion to allow more time to discuss resolution, Superior is unwilling to withdraw the motion at this time. To avoid any argument that Superior somehow is barred from seeking relief by agreeing to your request to postpone the hearing until after the fourth anniversary of the Confirmation Order or otherwise, we have prepared the attached Tolling Agreement for your consideration. Please let me know as soon as possible whether, and in what capacity, your client(s) are willing to execute the proposed Tolling Agreement.

Sincerely yours,



James F. Adams

Attachments

351288

PURCHASE ORDER

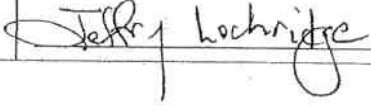
Order number 108508

Superior Air Parts
621 South Royal Lane
Suite 100
Coppell TX 75019-3805

Supplier 113041	Order date 02/11/12	Print date 2/14/12
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Delivery address Superior Air Parts Inc. 621 South Royal Lane Suite 100 Coppell TX 75019-3805	Order address CENTURION AIRCRAFT ENGINES PLATANENSTRASSE D-09350 LICHTENSTEIN, GERMANY
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Buyer Jeff Lochridge	To: ANDREA BECHER
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Terms of payment Cash in Advance	Internal Authorization 
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Manner of transport JAS FORWARDING WORLDWIDE

*** FOR USE ON EXPERIMENTAL ENGINES AND COMPONENTS ONLY ***
***** QAM 003 DOES NOT APPLY TO THIS PURCHASE ORDER *****

Product	Quantity	Del.date	Price	Discount	Prev.
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SX36800-R1 CRNKCSE ASSY WD/#1 MNT, ROLLER
Rev A 40 EA 06/11/12 1470.000 Y

Line value: 58800.00 USD

DO NOT MARK "FAA-PMA"

Order total: 58800.00 USD

** All Suppliers must comply with QAM003 Superior's Quality Requirements Manual **

Acknowledgement: Sign and return by FAX to 1-866-743-3558	
Signature _____	Date _____

CONDITIONS

1. **ACCEPTANCE BY SELLER.** The acceptance of this order by Seller shall bind Seller to all the terms and conditions hereof.
2. **ACKNOWLEDGEMENT.** This order shall not be effective for any purpose nor shall Buyer be obligated to pay moneys called for hereunder unless and until Seller shall have signed and returned written acknowledgement and acceptance provided on opposite side hereof.
3. **UNIT PRICES.** Prices indicated herein are maximum but are to be adjusted downward to the lowest prices in effect on date of shipment if Seller's prices decline.
4. **PACKING.** All articles shall be suitably packed or otherwise prepared for shipment to prevent damage in transit, to assure the lowest transportation and Insurance rates, and to meet carrier's requirements.
5. **SUBSTITUTIONS.** If Seller is unable to furnish any item on this order, in quantity, size or otherwise, exactly as specified and described, immediate advice to this effect must be sent to the Buyer (by return airmail where this will expedite delivery), indicating the best available substitute, with full description, statement as to interchangeability, and delivery time. Shipment of substitutes offered by the Seller and found to be acceptable by the Buyer, will be authorized through issuance of a SUPPLEMENT to this order. Unauthorized substitutions will be subject to refusal and to return at the Seller's expense.
6. **INSPECTION.** All items shall be subject to final inspection and approval following receipt thereof by the Buyer. Such inspection shall be made within a reasonable time after receipt, irrespective of the date of payment, and any items which are not at the time of inspection fully satisfactory to the Buyer may be rejected by the Buyer by notice to the Seller. The Buyer may hold any rejected articles for the instruction, and at the risk of the Seller or may return such items to the Seller at the Seller's expense. After such notice of rejection, title to and risk of loss of the items rejected shall be in the Seller. Buyer reserves the right to charge the Seller's account the cost of inspection material which does not conform to the specifications of this order. All conditions herein shall be construed as warranties and all warranties as conditions; and all agreements, representations, warranties and conditions shall survive acceptance of delivery of the items covered hereby.
7. **RISK PRIOR TO DELIVERY.** The articles ordered hereby shall remain at Seller's risk until delivered to the Buyer at the place of delivery designated by this order, but after notice of rejection of articles, such rejected articles shall be at Seller's risk. When final inspection is at place of origin, but delivery by Seller is at another place, Seller's risk shall continue until articles are delivered.
8. **CLAIMS.** The Seller shall indemnify and save harmless the Buyer, its officers, agents, employees, successors, assigns and lessees from all claims, proceedings, suits and action based upon, and all liabilities, damages, expenses and costs suffered or incurred by any of them by reason of, any illegal infringement or violation of any one or more patents or applications therefor or rights, arising out of the purchase, ownership, use or disposal of any item purchased hereunder.
9. **CANCELLATION.** If the Seller refuses or fails to make deliveries of the articles within the time specified in this order or any extension thereof, Buyer may terminate the right of Seller to deliver the articles, except when delay of Seller in delivering articles is due to unforeseeable causes beyond the control and without the fault or negligence of Seller, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, but not including delays caused by subcontractor or suppliers, provided that the Seller, within ten (10) days from the beginning of such delay, notify Buyer in writing of the cause of delay. In the event party voluntary or involuntary, in bankruptcy, or insolvency, or under provisions of the United States Bankruptcy Act, or the appointment of a receiver or trustee or an assignee for the benefit of creditors of either party, the other party shall be entitled to cancel this contract with written notice.
10. **ASSIGNMENT.** This contract shall not be assigned by the Seller.
11. **DISCOUNT PAYMENTS.** Discount and payment periods will start from the date of the receipt by the Buyer. Buyer may pay Seller's invoice before delivery and complete inspection or test of the articles, and thereby avail itself of the cash discounts, but by such payments Buyer does not waive its right to reject the articles any may charge the account of Seller for any loss, shortage, defect, delay or other default.
12. **MODIFICATION IN WRITING.** Neither this Purchase Order nor any provision hereof may be amended or modified orally, but only by an instrument of writing by the party against which enforcement of the amendment of modification is sought.
13. **CONFIDENTIAL.** The Seller shall not disclose any details connected with the order to any third party except as herein specified without first obtaining the written consent of the Buyer.
14. This order shall insure to the benefit of and be binding upon the successors or assigns of the Seller, hereinafter referred to as the "Vendor", and of the Purchaser respectively.
15. Where the Purchaser supplies any constituent materials to complete this order, all covering packing and shipping documents, signed by a reasonable representative of the Vendor, must certify that the parts have been manufactured from properly identified and classified materials supplied by the Purchaser.
16. The Purchaser may at any time, by giving due notice to the Vendor, terminate, modify, or reduce this order. Upon such notice being given, the Vendor shall cease work, including the manufacturing and/or procuring of materials for the fulfillment of this order.
17. All tools, jugs, dies, patterns, gauges, equipment, material specifications, drawings, etc., loaned or supplied by the Purchaser to the Vendor for incorporation into or to aid in the manufacture of the parts covered by this order, are to be preserved in good condition and the Vendor shall be liable for any damage to the aforementioned Purchaser loaned items.
18. The Vendor is responsible for the security of the aforementioned Purchaser loaned items, loaned or issued for the execution of this order, and is to regard as confidential all technical data such as drawings, specifications loaned or issued for the execution of this order and must not copy or reproduce or allow to be copied or reproduced any information contained therein, without the written consent of the Purchaser. Title to all tools, jugs, dies, patterns, gauges, equipment, material specifications, drawings, etc., loaned or supplied by the Vendor shall remain vested in the Purchaser and shall be returned forthwith at the Purchaser's request, or disposed of according to instructions.
19. The Vendor shall not have any claim for damages, compensation, loss of profit, allowance or otherwise by reason of, or directly or indirectly arising out of, any actions taken or notice given by the Purchaser, except as and to the extent expressly provided under the terms of this purchase order.
20. The Vendor is responsible for the security of all parts and components manufactured in execution of this order. Nor part of parts, component of components relating to this order are to be released, sold or otherwise disposed of by the Vendor without the prior written permission of the Purchaser.

TOLLING AGREEMENT

Effective as of July 16, 2013, (hereinafter the “*Effective Date*”) the undersigned parties, on behalf of themselves and their respective subsidiaries, parents, affiliates, successors, predecessors-in-interest, and assignees, hereby enter into this Tolling Agreement in consideration of the mutual promises made herein and other good and valuable consideration the sufficiency of which the parties hereto acknowledge and stipulate as indicated by their signatures hereto.

Definitions

As used in this Tolling Agreement the following terms shall have the following meanings:

1. “*Thielert*” shall mean Thielert A.G. (hereinafter “*TAG*”), Thielert Aircraft Engines GmbH, also known as Centurion Aircraft Engines (hereinafter collectively “*TAE*”), Dr. Bruno Kübler in his capacity as the insolvency administrator for TAG and/or TAE (hereinafter “*Kübler*”), and any of their respective subsidiaries, parents, affiliates, successors, predecessors-in-interest, and assignees;
2. “*Superior*” shall mean Superior Air Parts, Inc.;
3. The term “*Claim*” or “*Claims*” means any and all claims, if any, which Superior may have against Thielert, including without limitation, any and all claims for breach of contract, negligence, breach of fiduciary duty, breach of warranty, negligent misrepresentation, fraudulent misrepresentation, fraudulent act, deceptive act, misleading act or unconscionable act, conspiracy, common law misappropriation, conversion, unjust enrichment, fraudulent transfer, violations of Texas Business and Commerce Code §24.001, et seq., fraudulent conveyance, violations of 11 United States Code §362, §544, §547, §548, §549, §550, §1142, Federal Bankruptcy Rule 9020 and contempt of court (including those claims asserted in the Motion to Show Cause as defined below) for which Thielert might be liable to Superior and/or other affiliated persons and/or entities;
4. The term “*Parties*” shall mean Superior and Thielert collectively;
5. The term “*Bankruptcy Case*” shall mean the bankruptcy proceedings filed by the Superior styled In re Superior Air Parts, Inc., Bankruptcy Case No. 08-36705-bjh-7, pending in the U.S. Bankruptcy Court for the Northern District of Texas, Dallas Division; and
6. The term “*Motion to Show Cause*” shall mean the pleading filed by Superior against Thielert in the Bankruptcy Case, including any supplements or amendments thereto.

Agreements

In order to provide an additional period of time in which to investigate and discuss amicable resolution of any possible Claims by Superior against Thielert, and in consideration of Superior agreeing to seek that the Motion to Show Cause shall not be set for hearing in the Bankruptcy case

until sometime after September 1, 2013, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the undersigned Parties hereby unequivocally and irrevocably agree and stipulate for all purposes in all proceedings in all forums to exclude the period of time starting with the Effective Date of this Tolling Agreement through October 9, 2013 ("***Tolling Period***") from the calculation of any applicable statute of limitation, statute of repose, or other possible time related defense or statutory extension of deadline to file an action, howsoever arising, including without limitation whether arising by common law, agreement, court order, or statute, including without limitation anything contained in the law of any jurisdiction including without limitation anything in the Texas Civil Practice and Remedies Code, the United States Code, the Bankruptcy Code or any order or deadline in the Bankruptcy Case. The Parties hereby unequivocally and irrevocably agree and stipulate for all purposes in all proceedings that if Superior subsequently asserts a Claim against Thielert in a proceeding or lawsuit on or before October 9, 2013, that such Claims for purposes hereof shall be deemed to have been filed as of the Effective Date, and Thielert will not interpose a defense, plea, motion or argument that any Claim asserted by Superior against Thielert is barred, expired or otherwise adversely affected due to the running of any statute of limitations, statute of repose, or any other time related defense during the Tolling Period, or any Claim is barred, expired or otherwise adversely affected by virtue of the inclusion of the Tolling Period in any period of limitations, repose, or other time related defense to any Claim averred in any such proceeding or law suit, or that any extension of the statute of limitations, statute of repose or other time-related defense extant at any time during the Tolling Period has expired or is of no effect, subject to the following:

1. If any applicable statute of limitations and any legal extension thereof whether by statute or otherwise expired prior to the Effective Date of this Tolling Agreement as to any portion of a Claim, Thielert reserves the right to interpose such statute of limitations defense to such portion of such Claim which expired prior to the Effective Date of this Tolling Agreement; and
2. Nothing in this Tolling Agreement shall be used or construed as an admission of liability or a waiver of any other defense or claim not addressed herein, in whole or in part, by anyone, to any part of any Claim.

This Tolling Agreement may be executed in multiple counterpart originals. Facsimile copies of signatures to this Tolling Agreement are stipulated as valid as original signatures. This written Tolling Agreement is the entire agreement between the parties hereto and supersedes any other agreements, written or oral, that may exist between them relating to the tolling of the statute of limitations, statutes of repose, and other time-related defenses. This Tolling Agreement may only be modified in writing executed by all the parties hereto. This Tolling Agreement shall be governed by the laws of the State of Texas.

IN WITNESS WHEREOF, the undersigned Parties have executed this Tolling Agreement for the purpose and consideration herein expressed.

Superior Air Parts, Inc.

By: _____
Kent Abercrombie

Its: Chief Financial Officer

ACKNOWLEDGEMENT

State of Texas §
 §
County of Dallas §

BEFORE ME, the undersigned notary public, personally appeared Kent Abercrombie, who being duly identified to me and sworn upon his oath, that he has read, understands and agrees to the foregoing Tolling Agreement, that he is the Chief Financial Officer of Superior Air Parts, Inc., that he signed the foregoing Tolling Agreement in that capacity on behalf of that entity, and that he was authorized the sign the foregoing Tolling Agreement on behalf of said entity.

SUBSCRIBED AND SWORN TO BEFORE ME on this the _____ day of _____, 20____, to certify which witness my hand and seal of office.

Notary Public, State of Texas

Notary's Printed Name: _____ (seal)

Expiration Date: _____

Dr. Bruno Kübler, in his capacity as the
insolvency administrator for **Thielert A.G.** and
Thielert Aircraft Engines GmbH, also known as
Centurion Aircraft Engines.

Dr. Bruno Kübler

ACKNOWLEDGEMENT

State of _____ §
 §
County of _____ §

BEFORE ME, the undersigned notary public, personally appeared Dr. Bruno Kübler in his capacity as the insolvency administrator for Thielert A.G. and Thielert Aircraft Engines GmbH, also known as Centurion Aircraft Engines, who being duly identified to me and sworn upon his oath, that he has read, understands and agrees to the foregoing Tolling Agreement, that he signed the foregoing Tolling Agreement in his representative capacity.

SUBSCRIBED AND SWORN TO BEFORE ME on this the _____ day of _____, 20____, to certify which witness my hand and seal of office.

Notary Public, State of _____

Notary's Printed Name: _____ (seal)

Expiration Date: _____

**Thielert Aircraft Engines GmbH, also known as
Centurion Aircraft Engines**

By: _____

Its: _____

ACKNOWLEDGEMENT

State of _____ §
County of _____ §

BEFORE ME, the undersigned notary public, personally appeared _____,
who being duly identified to me and sworn upon his/her oath, that he/she has read, understands
and agrees to the foregoing Tolling Agreement, that he/she is the _____
of Thielert Aircraft Engines GmbH, also known as Centurion Aircraft Engines, that he/she
signed the foregoing Tolling Agreement in that capacity on behalf of that entity, and that he/she
was authorized the sign the foregoing Tolling Agreement on behalf of said entity.

SUBSCRIBED AND SWORN TO BEFORE ME on this the _____ day of
_____, 20____, to certify which witness my hand and seal of office.

Notary Public, State of _____

Notary's Printed Name: _____ (seal)

Expiration Date: _____

Thielert A.G.

By: _____

Its: _____

ACKNOWLEDGEMENT

State of _____ §
_____ §
County of _____ §

BEFORE ME, the undersigned notary public, personally appeared _____,
who being duly identified to me and sworn upon his/her oath, that he/she has read, understands
and agrees to the foregoing Tolling Agreement, that he/she is the _____
of Thielert A.G., that he/she signed the foregoing Tolling Agreement in that capacity on behalf
of that entity, and that he/she was authorized to sign the foregoing Tolling Agreement on behalf
of said entity.

SUBSCRIBED AND SWORN TO BEFORE ME on this the _____ day of
_____, 20____, to certify which witness my hand and seal of office.

Notary Public, State of _____

Notary's Printed Name: _____ (seal)

Expiration Date: _____

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SA021284	PUSH ROD HOUSING
SA010205	VALVE GUIDE
SA010209	VALVE GUIDE
SA10200-A1	ASSEMBLY, STUD
SA10200-A20P	CYL ASSY. WITH VALVES & PISTON
SA10200-A21P	POWER ASSY NEW C75/85
SA10200-A22P	POWER ASSY NEW C90
SA10202	BARREL
SA10203	HEAD MACHINING
SA10204	VALVE
SA21361	VLVE SPRING LOCK
SA24026	VALVE SPRING RETAINER
SA24029	SPRING
SA24044	VALVE SPRING RETAINER
SA24082	VALVE SPRING RETAINER KEY
SA35971	RETAINER
SA401893	STUD
SA47000L-A1	CYLINDER ASSEMBLY LONG REACH
SA47000L-A20P	POWER ASSY NEW 470L
SA47000S-A1	CYLINDER ASSEMBLY SHORT REACH
SA47000S-A20P	POWER ASSY NEW 470S
SA47000S-A21P	POWER ASSY NEW 470S
SA47001	CYLINDER HEADE ASSY
SA47001L	HEAD MACHINING
SA47001S	HEAD MACHINING
SA47005	HEAD MACHINING
SA47006L-A1	CYLINDER STUD ASSEMBLY, LONG R
SA47006L-A20P	CYLINDER POWER ASSY LONG REACH
SA47006S-A1	CYLINDER STUD ASSEMBLY, SHORT
SA47006S-A20P	CYLINDER PWR ASSY, SHORT REACH
SA47006S-A21P	CYLINDER PWR ASSY, SHORT REACH
SA47030	BARREL MACHINED 470
SA52000-A1	CYLINDER ASSEMBLY
SA52001	520 HEAD MACHINING
SA52005	520 HEAD MACHINING
SA52006-A1	CYLINDER STUD ASSEMBLY
SA52006-A20P	CYLINDER ASSEMBLY
SA52006-A21P	CYLINDER ASSEMBLY
SA52006-A22P	CYLINDER ASSEMBLY
SA52006-A23P	CYLINDER POWER ASSEMBLY
SA52030	BARREL MACHINED 520
SA524818	PIPE PLUG
SA530851	BODY, HYD. LIFTER
SA535661	CAMSHAFT
SA537882	CAM LIFT AND TIMING

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SA539988	VALVE
SA542818	PIPE PLUG
SA55006-A1	CYLINDER STUD ASSEMBLY
SA55006-A20P	CYLINDER POWER ASSEMBLY
SA55030	BARREL
SA625393	VALVE SPRING RETAINER
SA625957	SPRING
SA625958	SPRING
SA625961	VALVE SPRING SEAT
SA628488	LIFTER, HYD.
SA629117	ROTOCOIL
SA632092	EXPANSION PLUG
SA633106	HYDRAULIC LIFTER ASSEMBLY
SA636242	VALVE GUIDE
SA638125	CAPTIVE LOCKING STUD
SA640482	CAPTIVE LOCKING STUD
SA641972	VALVE
SA643873	VALVE
SA643967	NUT
SA646277	HYD. LIFTER
SA646846	PLUNGER UNIT
SA649520	CAMSHAFT
SA649520-A3	ASSEMBLY CAMSHAFT
SA646985	SEAL
SA65000-A1	STUD ASSY A65
SA65000-A20P	POWER ASSY NEW A65
SA65030	BARREL
SA65140	VALVE
SA65160	VALVE
SA65441	VALVE SPRING
SA65442	VALVE SPRING
SAC10203	CASTING HEAD O-200
SAC52001	CASTING HEAD 520 STANDARD
SL010209	VALVE GUIDE
SL061681A	VALVE GUIDE
SL066713A	SL667113A VALVE GUIDE
SL075838A	SL75838A VALVE GUIDE
SL1102	PIPE PLUG
SL10077	VALVE SPRING SEAT
SL10302-A1	STUD ASSY 235 L2C
SL10302-A20P	CYLINDER ASSEMBLY
SL10302-A21P	CYLINDER ASSY. W/ VALVES & PIS
SL10303-A1	STUD ASSY 235 C
SL10303-A20P	POWER ASSY NEW 235 C
SL10311	HEAD MACHINING
SL10450	CYLINDER FIN STABILIZER

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SL10451	CYLINDER FIN STABILIZER
SL10452	CYLINDER FIN STABILIZER
SL11485	TUBE, SHROUD
SL11626	VALVE GUIDE
SL116740A	EXHAUST VALVE
SL11750	CONNECTING ROD ASSEMBLY
SL11750-1	CONNECTING ROD SUB-ASSEMBLY
SL11795	SPRING
SL11797	VALVE SPRING
SL11800	VALVE SPRING
SL11901	INTAKE VALVE
SL12186	NUT-HEX
SL12596	BOLT, CONNECTING ROD
SL13212A	BEARING
SL13321	VALVE SPRING SEAT
SL13322	VALVE SPRING SEAT
SL13323	VALVE SPRING SEAT
SL13444	PISTON PIN ASSY
SL13444-1	PISTON PIN ASSY
SL13622	VALVE SPRING SEAT
SL13521A	BEARING
SL13793	STUD
SL13884A	BEARING
SL13923A	BUSHING, CONNECTING ROD
SL14820	SNAP RING
SL14W21696	COUNTERWEIGHT ROLLER
SL15B21318	BODY HYDRAULIC TAPPET
SL15B21319	PUSHROD CUP
SL15F19957	PUSH ROD ASSY
SL15H21201	SPRING
SL16475	VALVE SPRING SEAT
SL16511	CAMSHAFT
SL16511-1	CAMSHAFT PROFILE
SL16711A	BEARING
SL16740A	INTAKE VALVE
SL17F21187	ROCKER ARM
SL18667	PIN, TACH DRIVE
SL18815	PROP FLANGE BUSHING
SL18816	PROP FLANGE BUSHING
SL18817	PROP FLANGE BUSHING
SL18818	PROP FLANGE BUSHING
SL18819	PROP FLANGE BUSHING
SL18921	PROP FLANGE BUSHING
SL18922	PROP FLANGE BUSHING
SL18840	CAMSHAFT
SL18840 OH	CAMSHAFT REGROUND

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SL18840-1	CAMSHAFT PROFILE
SL18840-2	CAMSHAFT
SL18840-3	CAMSHAFT PROFILE
SL18843	CAMSHAFT ASSY
SL18843-2	CAMSHAFT FRONT MNT PROP GOV
SL19001A	VALVE
SL19034	EXHAUST VALVE
SL19227	COUNTERWEIGHT ASSY
SL19227-1	COUNTERWEIGHT FOR SL36650-A1
SL19332-1	CONNECTING ROD SUB-ASSY
SL19340	CAMSHAFT
SL19340-1	CAMSHAFT PROFILE
SL19340-2	CAMSHAFT
SL19340-3	CAMSHAFT PROFILE
SL23530	BARREL
SL25C	STUD
SL31C-12	STUD, 5/16 IN DIA, COARSE THRD
SL32000N-A1	STUD ASSY 320
SL32000N-A20P	POWER ASSY NEW 320N
SL32000N-A21P	POWER ASSY NEW
SL32000NA-A1	STUD ASSY 320N ND SPOT FACED
SL32000NA-A21P	POWER ASSY NEW 320 SPOT FACED
SL32000W-A1	STUD ASSY 320
SL32000W-A2	VALVE ASSY 320W
SL32000W-A20P	POWER ASSY NEW
SL32000W-A21P	POWER ASSY NEW
SL32000WH-A1	STUD ASSY 320 76 SERIES
SL32000WH-A20P	POWER ASSY 320 76 SERIES
SL32000WL-A1	STUD ASSY 320 WIDE LONG
SL32000WL-A20P	POWER ASSY NEW WIDE/LONG
SL32006N-A1	CYLINDER STUD ASSY
SL32006N-A20P	CYLINDER COMPLETE ASSY
SL32006N-A21P	CYLINDER COMPLETE ASSY
SL32006NA-A1	CYLINDER STUD ASSY
SL32006NA-A21P	CYLINDER COMPLETE ASSY
SL32006W-A1	CYLINDER STUD ASSY
SL32006W-A2	CYLINDER STUD ASSY&VALVE ASSY
SL32006W-A20P	CYLINDER COMPLETE ASSY
SL32006W-A21P	CYLINDER COMPLETE ASSY
SL32033	BARREL
SL32033N	BARREL
SL32500	CRANKSHAFT MACHINING
SL32500-A1	CRANKSHAFT ASSEMBLY 320
SL32500-A30	CRANKSHAFT ASSEMBLY
SL36000N-A1	STUD ASSY 360
SL36000N-A20P	POWER ASSY NEW

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SL36000N-A21P	POWER ASSY NEW
SL36000NL-A1	STUD ASSY 360 NARROW LONG
SL36000NL-A20P	POWER ASSY NARROW/LONG REACH
SL36000NL-A21P	POWER ASSY NARROW/LONG REACH
SL36000TW-A1	STUD ASSY 360 THIN WIDE
SL36000TW-A20P	POWER ASSY NEW
SL36000TW-A21P	POWER ASSY NEW
SL36000TWL-A1	STUD ASSY 360 THIN WIDE LONG
SL36000TWL-A20P	POWER ASSY THIN/WIDE/LONG REAC
SL36000W-A1	STUD ASSY 360
SL36000W-A2	VALVE ASSY 360W
SL36000W-A20P	POWER ASSY NEW
SL36000W-A21P	POWER ASSY NEW
SL36000WH-A1	STUD ASSY 360 76 SERIES
SL36000WH-A20P	POWER ASSY 360 76 SERIES
SL36000WL-A1	STUD ASSY 360
SL36000WL-A20P	POWER ASSY WIDE/LONG REACH
SL36000WL-A21P	POWER ASSY. WIDE/LONG REACH
SL36001	HEAD MACHINING
SL36005	HEAD MACHINING
SL36006	CYLINDER ASSY MASTER DRAWING
SL36006N-A1	CYLINDER STUD ASSY
SL36006N-A20P	CYLINDER COMPLETE ASSY
SL36006N-A21P	CYLINDER COMPLETE ASSY
SL36006W-A1	CYLINDER STUD ASSY
SL36006W-A2	CYLINDER STUD AND VALVE ASSY.
SL36006W-A20P	CYLINDER COMPLETE ASSY.
SL36006W-A21P	CYLINDER COMPLETE ASSY
SL3601-SC	RING SET SINGLE CYLINDER
SL36033	BARREL MACHINED 360W NAT CHOKE
SL36033N	BARREL
SL36033TW	BARREL
SL36100WLC-A1	CYLINDER ASSY
SL36101S	HEAD MACHINING
SL36100WLC-A1	STUD ASSY ANGLE VALVE 361
SL36100WSC-A1	STUD ASSY ANGLE VALVE 361
SL36100WSC-A2	VALVE ASSY ANGLE VALVE 361
SL36100WSC-A20P	POWER ASSY ANGLE VALVE 361
SL36400	CRANKSHAFT MACHINING SOLID
SL36400-A1	CRANKSHAFT ASSY SOLID CRNKSHT
SL36400-A20	CRANKSHAFT ASSEMBLY
SL36400-A21	CRANKSHAFT ASSEMBLY
SL36500	CRANKSHAFT MACHINING
SL36500-A1	CRANKSHAFT SUB-ASSY CONST SPD
SL36500-A2	CRANKSHAFT,SUB-ASSY. FIX PITCH
SL36500-A20	CRANKSHAFT ASSEMBLY

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SL36500-A31	CRANKSHAFT ASSEMBLY
SL36550	CRANKSHAFT MACHINING
SL36550-A1	CRANKSHAFT ASSY THIN WALL CNTR
SL36600	CRANKSHAFT MACHINING
SL36600-A1	CRANKSHAFT ASSY HEAVY WALL
SL36600-A20	CRANKSHAFT ASSEMBLY
SL36600-A30	CRANKSHAFT ASSEMBLY
SL36650	CRANKSHAFT MACHINING
SL36650-A1	CRANKSHAFT SUB-ASSY CNTR WTD
SL36650-A50	CRANKSHAFT ASSY W/CNTR WT
SL36800	CRANKCASE MACHINING
SL36800-R1	CRNKCE ASSY WD/#1 MNT, ROLLER
SL36800-R11	CKCASE ASSY WD/#1 MNT ROLLER
SL36800-R21	CRANKCASE ASSY WD#2 DYN ROLLER
SL36800-W1	CRANKCASE ASSY,WD /W #1 MOUNT
SL36800-W11	CRANKCASE ASSEMBLY
SL36800-W13	CRANKCASE ASSEMBLY
SL36800-W31	CRANKCASE ASSEMBLY
SL36850	CRANKCASE MACHINING
SL36850-R1	CRNKCE ASSY WD/#1 MNT, ROLLER
SL36850-R11	CKCASE ASSY WD/#1 MNT ROLLER
SL36850-R21	CRANKCASE ASSY WD#2 DYN ROLLER
SL36850-W1	CRANKCASE ASSY,WD /W #1 MOUNT
SL36850-W11	CRANKCASE ASSEMBLY
SL36850-W13	CRANKCASE ASSEMBLY
SL36850-W31	CRANKCASE ASSEMBLY
SL38	STUD
SL50	STUD
SL54001	CYLINDER HEAD
SL54002-A1	CYLINDER ASSEMBLY
SL54002NLC-A1	CYLINDER ASSEMBLY
SL60009	VALVE KEY
SL61510	PLUG
SL62388	ROTO CAP
SL65441	VALVE SPRING SEAT
SL66728	WASHER
SL68317	PROP DRIVE GEAR
SL68484	TUBE, PROPELLER OIL
SL68795	VALVE COVER
SL69532	VALVE SPRING SEAT
SL69796	DOWEL
SL71105	TAPPET BODY
SL71895A	VALVE SEAT
SL71903A	BUSHING
SL71907A	COUNTERWEIGHT WASHER
SL72050	LOCK, VALVE SPRING RETAINER

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SL72057A	VALVE SEAT
SL72058A	VALVE SEAT
SL72072	OIL TUBE
SL72073	OIL TUBE
SL72155	PROP FLANGE BUSHING
SL72255	SHROUD TUBE
SL72626A	ROCKER SHAFT
SL72877	BODY, HYD.
SL72877A	BODY, HYD.
SL72797	COUNTERWEIGHT ROLLER
SL73207	OIL TUBE
SL73857A	PISTON RING
SL73938	VALVE
SL74230A	VALVE GUIDE
SL74241A	PISTON RING
SL74637	BUSHING, VALVE ROCKER
SL74710	TUBE, OIL
SL74711	PLUG
SL74996	GEAR AND BUSHING ASSY
SL75060	BOLT, ROD
SL75061	BOLT, ROD
SL75089A	PISTON
SL75154	STUD
SL75439-1P	GASKET SET PRODUCTION ENGINE
SL75656	PROP FLANGE BUSHING
SL75657	PROP FLANGE BUSHING
SL75706	CAMSHAFT
SL75706-1	LOBE PROFILE
SL76118	SPACER
SL76121	TACH DRIVE ASSY
SL76220	THRU BOLT
SL77450	CONNECTING ROD ASSEMBLY
SL77450-1	CONNECTING ROD SMALL/NARROW
SL78027	BOLT, CONNECTING ROD
SL78030	CONNECTING ROD ASSEMBLY
SL78030-1	CONNECTING ROD SUB-ASSEMBLY
SL78290	PLUNGER ASS'Y
SL78290A	PLUNGER ASS'Y
SL78915	OIL SUMP ASSY
SL78915-1	OIL SUMP MACHINING
SL383-B	NUT-HEX
SLC078915	OIL SUMP CASTING
SLC20051	CASTING, CRANKCASE (L),F.M.P.G
SLC20052	CASTING, CRANKCASE,(R) F.M.P.G
SLC36005	CASTING HEAD 360 STANDARD
SLC36101	CASTING HEAD 360 ANGLE HEAD

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SLF10207	FORGING
SLF17F21188	ROCKER ARM FORGING
SLF18790	ROCKER ARM FORGING
SLF36030	SLF36030 FORGING
SLF36500	CRANKSHAFT FORGING (360)
SLF36550	CRANKSHAFT FORGING (360 C/W)
SLF36700	CONNECTING ROD FORGING
SL-STD-8	WASHER
SL-STD-33	WASHER
SL-STD-514	DOWEL
SL-STD-557	DOWEL
SL-STD-1065	DOWEL, STEPPED
SL-STD-1066	DOWEL
SL-STD-1211	EXPANSION PLUG
SL-STD-1411	NUT-HEX
SL-STD-1623	HELICOIL
SL-STD-1872	HELICOIL
SL-STD-1925	PAN HEAD SCREW
SL-STD-2090	NUT-HEX
STD-1066	DOWEL
SV00001	TC ENGINE ASSY MASTER DRAWING
SV18800	CAMSHAFT
SV18800-2	CAMSHAFT SUB ASSEMBLY
SV18803	CAMSHAFT ASSEMBLY-400/10:1 CR
SV18803-2	CAMSHAFT, ROLLER LIFTER,FPG
SV18805	CAMSHAFT ASSEMBLY-361&400/8.5
SV18805-2	CAMSHAFT, ROLLER LIFTER,FPG
SV40001	STUD ASSY, CYLINDER, 400
SV40006	VALVE ASSY ANGLE VALVE 400
SV40006-A1	STUD ASSY, CYLINDER, 400
SV40006-A2	VALVE ASSY ANGLE VALVE 400
SV40033	BARREL MACHINING
SV40450	CONNECTING ROD ANGLED
SV40450-1	CONNECTING ROD, SUB ASSEMBLY
SV40650	CRANKSHAFT ASSY CNTR WT,400
SV40650-A1	CRANKSHAFT ASSY CNTR WT,400
SV40650-A30	CRANKSHAFT ASSY CNTR WT
SV40650-A50	CRANKSHAFT ASSY W/CNTR WT
SV40851	BUSHING
SV72800	ROLLER LIFTER
SV72800-1	ROLLER LIFTER BODY
SV72800-2	SHIM
SV72800-5	PUSHROD CUP
SV72800-10	NEEDLE BEARING
SV72800-11	PIN
SV72800-2	SHIM

SUPERIOR IP RE FOLLOWING PARTS SUPPLIED TO TAE/ CENTURION

Part Number	Part Description
SV72805-2	ROLLER LIFTER ASSY
SV78945-1	COLD AIR INTAKE PIPE ASSY
SV78946-1	COLD AIR INTAKE PIPE ASSY
SV90842-1	ROD BOLT 400 SERIES
SV911	SET SCREW (LONG)
SV912	SCREW SHORT FINE ROLLER LIFTER
SV913	SCREW SHORT COARSE ROLLER LIFT
SVF40033	BARREL FORGING
SX36800-R1	CRANKCASE ASSY WD/#1 MNT, ROLLER
SX36800-R2	CRANKCASE ASSY WD/#2 MNT, ROLLER
SX36800-R3	CRANKCASE ASSY WD/#3 MNT, ROLLER
SX36850	CRANKCASE ASSY FRONT MOUNT
SX40850	CRANKCASE ASSY
SX20049	CRANKCASE MACHINING
SX20050	CRANKCASE MACHINING
SX36800	CRANKCASE ASSY
SX72805-1	ROLLER LIFTER BODY

EXHIBIT F

DEMAND FOR ARBITRATION

Claimant:

Dr. Bruno Kübler, in his capacity as Insolvency Administrator for Thielert Aircraft Engines GmbH and Centurion Aircraft Engines AG & Co. KG

Claimant's Attorneys:

Craig F. Simon
Daniel P. Winikka
SIMON, RAY & WINIKKA LLP
2525 McKinnon St., Suite 540
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(214) 871-2292

Respondents:

Superior Air Parts, Inc.

Respondent's Attorney(s):

James F. Adams
Passman & Jones
2500 Renaissance Tower
1201 Elm Street
Dallas, TX 75270
214-742-2121

Nature of the Dispute:

Superior Air Parts, Inc. ("Superior") has asserted that Thielert Aircraft Engines GmbH ("TAE") and Centurion Aircraft Engines AG & Co. KG ("Centurion") are in possession of certain "Proprietary Information" (as such term is defined in Superior's Plan of Reorganization) that is owned by Superior. Superior has requested that TAE, Centurion and others in possession of such Proprietary Information return such information to Superior. *See* Exhibit A – letter dated April 24, 2013.

Superior's claim of ownership of the Proprietary Information is based, in whole or in part, on the terms and conditions of a Supplier Agreement dated December 15, 2001 (the "Supplier Agreement") between TAE and Superior. *See* Exhibit B – letter dated July 18, 2013. The Supplier Agreement broadly provides, in Section 10.05, for arbitration of "any dispute related to this Agreement..." TAE and Centurion believe that Superior seeks to require that they turn over documents and information that Superior does not own. The questions of what information Superior supplied to TAE pursuant to the

Supplier Agreement, whether Superior owns such information, and whether TAE or Centurion are otherwise in possession of any property Superior owns are necessary predicates to any obligation of TAE or Centurion to return such property.

In addition, Superior has filed a Motion to Show Cause ("Show Cause Motion") with the United States Bankruptcy Court for the Northern District of Texas (the "Bankruptcy Court"), pursuant to which Superior seeks a ruling that TAE and others should be held in contempt and enjoined for violating the Bankruptcy Court's 2009 confirmation order in Superior's bankruptcy case. TAE is itself in insolvency proceedings in Germany, and the assets of its business have been sold to an unrelated third party. Because the Show Cause Motion was pending at the time of the sale, out of an abundance of caution to ensure that he did not transfer to the buyer any documents or information that Superior might own, Dr. Kübler segregated all documents or information that related to the relevant portion of TAE's business (based on part numbers supplied by Superior) and withheld it from the sale. In addition, Dr. Kübler has repeatedly requested that Superior identify the specific documents or other property that it contends it owns and that is in the possession of TAE or Centurion. To date, Superior has been unwilling to provide that information.

Accordingly, through this Arbitration, Dr. Kübler, in his capacity as Insolvency Administrator for Thielert Aircraft Engines GmbH and Centurion Aircraft Engines AG & Co. KG, seeks (1) to require Superior to identify the specific Proprietary Information that was provided to TAE and that Superior provide other information that may be required for Claimant to determine what, if any, property they have that Superior owns and (2) to the extent necessary, a declaratory judgment that some or all of the segregated documents or information in Claimant's possession is not owned by Superior.

Hearing Location:

Dallas County, Texas

Dated October 30, 2013

SIMON, RAY & WINIKKA LLP



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Counsel for Claimant